

TY 2004 VRPP Training Supplement – Additional Technical Updates (12/15/2004)

Instructor Note: The critical additional technical updates conveyed in the chart below should be used in conjunction with the TY 2004 VRPP Training Supplement --Technical Updates dated (12/2004). To minimize the burden on you and your students, we encourage you to share the changes with your students prior to teaching each lesson.

Product(s)	Lesson/Topic	Page(s)	Supplemental/revised content
Pub 1155/678 Series	4	4-11	Change only Line 8 to \$23,290.
Pub 1155/678 Series	6	6-8	Use Exhibit 5 to complete Exercise 2.
Pub 1155/678 Series	8	8-4	Change Joint Return Test, second paragraph, first sentence to read: If the taxpayer is filing a separate return and all of the following apply, the taxpayer is considered unmarried for purposes of the credit:
Pub 1155 Series	Appendix A	N-A-4	Change Column CTE B, filing status QW to HH.
Pub 1155 Series	Appendix A	N-A-12	Change Exercise #5-Federal Refund/ (Due) to (\$1539) w/32 penalty.
Pub 1155/678 Series	Appendix A	A-14 & A-38	Change Medicare premium on Form SSA-1099-SM to \$648.
Pub 1155/678	Appendix A	A-39	Delete the amount in Box 14 of Form W-2G.
Pub 1155/678	Appendix A	A-39	Change Medicare premium on Form SSA-1099-SM to \$324.
Form 6744	C-4	52	Change answers as follows: a. 16,448 b. 15,798 c. 3,050 d. 19,500 e. None of the above
Form 6744	C-9	57	Add: For taxpayers over 70 1/2
Pub 4189	Simplified Method Worksheet	31	Change the following lines: Line 4 s/b 54.17 Line 5 s/b 650.04 Line 8 s/b 650.04 Line 9 s/b 15,789.00
Pub 4189	Pension	7	Answer to C-4 is A
Pub 3189	Part 2	29	Replace the section on "Select Form 8453" with the file posted separately titled, <i>Tax Forms Default for Form 8453</i> . The Screen Shot of this information is available from your local IRS Relationship Manager.